IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE KURIAN JOSEPH

FRIDAY, THE 30TH MARCH 2007 / 9TH CHAITHRA 1929

WP(C).No. 32567 of 2004(B)

PETITIONER:

RAINBOW METALS,T.D.ROAD,
ERNAKULAM,REP. BY PARTNER,
K.M.AHAMED IQBAL.

BY ADV. SRI.VIJAYAN. K.U.

RESPONDENTS:

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1. **ADDITIONAL SALES TAX OFFICER -II,**
   III RD CIRCLE,ERNAKULAM.

2. **STATE OF KERALA,REP. BY CHIEF SECRETARY**
   TO GOVERNMENT,GOVERNMENT SECRETARIAT,
   THIRUVANANTHAPURAM.

BY GOVT. PLEADER SRI. GOVINDAN.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 30/03/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C). NO.32567/2004:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P.1: COPY OF THE NOTIFICATION NO. SRO. 1583/91 DTD. 20/12/91 OF THE R.1.

EXT.P.2: COPY OF THE STATEMENT OF SALES FOR MARCH 2004 OF THE PETITIONER, DTD. 27/04/04.

EXT.P.3: COPY OF THE PENALTY ORDER NO. 23210790/03-04 U/S. 5 A DTD. 03/05/2004 OF THE R.1.

EXT.P.4: COPY OF THE JUDGMENT IN W.P.(C). 21471/04 OF THE HIGH COURT OF KERALA AT ERNAKULAM DTD. 21/07/04.

EXT.P.5: COPY OF THE MONTHLY RETURN FOR MARCH 2003 DTD. 31/03/03 OF THE R.1.

EXT.P.6: COPY OF THE DECISION OF THIS HONOURABLE COURT REPORTED IN 3 KTR 68.

//TRUE COPY//

prv.

KURIAN JOSEPH, J.

W.P.(C) No.32567 of 2004

Dated 30th March, 2007.

J U D G M E N T

The challenge on the validity of sub rule (7) of Rule 21 of the K.G.S.T. Rules, 1963 is covered against the petitioner by the bench decision of this Court in **S.N.Govinda Prabhu and Brothers v. The Asst.Commissioner (Assmt.)-1, Sales Tax Office, Special Circle, Trichur** [(1995) 3 KTR 66 (Ker)]. The writ petition is hence dismissed.

KURIAN JOSEPH, JUDGE.

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KURIAN JOSEPH, J

O.P.No. of 2002

J U D G M E N T

Dated 30th March, 2007.